IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

TUESDAY, THE 20TH FEBRUARY 2007 / 1ST PHALGUNA 1928

WP(C).No. 5474 of 2007(B)

PETITIONER:

P.HAMZA, PROPRIETOR,
P.H.TIMBER INDUSTRIES, THAZHEKODE WEST,
PERINTHALMANNA.

BY ADV. SRI.N.MURALEEDHARAN NAIR,
SRI.V.K.SHAMUSUDHEEN.

RESPONDENT:

INTELLIGENCE INSPECTOR,
COMMERCIAL TAXES, SQUAD NO.I,
KOLLAM.

BY GOVT. PLEADER SRI. MOHAMMED RAFIQ.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 20/02/2007,THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR, J.

WP(C).No.5474 of 2007-B

Dated this the 20th day of February, 2007.

JUDGMENT

The petitioner has approached this court challenging Ext.P4 notice issued under Section 47 (2) of the Kerala Value Added Tax Act, 2003. The defects noticed in Ext.P4 are the following:-

i). The details of the different varieties of goods are not mentioned.

ii). There is undervaluation of the goods.

The petitioner relies on Ext.P3 to submit that the goods are transported under a valid transit permit issued by the Forest Department. The petitioner also made available the list of timber attached to Ext.P3, the details furnished therein tally with the entry in column 11 of Ext.P4. So, he prays for releasing the goods, unconditionally.

2. I heard the learned Government Pleader for the respondent also.

3. Going by Exts.P3 and P4, and also the list attached to Ext.P3 which was handed over to me at the time of hearing of the writ petition, I feel that the petitioner has made out a case for release of the goods. Accordingly, the goods shall be released, on executing a

simple bond without sureties. The respondent shall forward the file leading to issuance of Ext.P4 to the Commercial Tax Officer (Enquiry), having jurisdiction over the matter. The said Officer shall afford an opportunity of being heard to the petitioner and finalise the proceedings initiated by issuing Ext.P4 as expeditiously as possible, at any rate within six weeks from the date of production of a copy of this judgment.

The writ petition is disposed of as above.

K.BALAKRISHNAN NAIR,
JUDGE.

MS